

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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MARK WOODARD,

Plaintiff,

ORDER

09-cv-776-bbc

v.

U.S. TREASURY,

Defendant.  
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Plaintiff Mark Woodard initiated this action by filing a document titled “Request for Habeas Corpus” but alleging that the United States Internal Revenue Service was harassing him with “improper, time wasting effort wasting paperwork.” In an October 5, 2009 order, I explained that plaintiff actually sought to bring a civil case, and that if he wished to do so, he should either pay the \$350 filing fee or seek leave to proceed in forma pauperis by filling out a petition and affidavit to proceed without prepayment of fees. Now plaintiff has paid the \$350 filing fee and has submitted a proposed amended complaint fleshing out his claims in greater detail. I will accept this document as the operative pleading in this case. However, because it is unclear whether this court has jurisdiction over the case, I will order plaintiff

to supplement his complaint with additional information.

In his proposed amended complaint, plaintiff alleges that defendant U.S. Treasury has been garnishing money from his Social Security income even though it is likely that he “owes no tax due to circumstances that again the IRS refuses to respond to.” This court lacks jurisdiction to hear taxpayers’ claims involving their tax obligations, Voelker v. Nolen, 365 F.3d 580, 581 (7th Cir. 2004), except in those situations in which the taxpayer has paid his entire tax due and is suing for a refund. Plaintiffs seeking a review of their liability for income taxes must file an action in the United States Tax Court. Id. It is uncertain from plaintiff’s proposed amended complaint whether he has paid the entire tax due; if he has not, this court does not have jurisdiction to hear his case. In that instance, plaintiff will have to file an action in the Tax Court if he thinks he is entitled to relief from garnishment.

I will give plaintiff until March 18, 2010 to submit a supplement to his complaint explaining whether he has paid the entire tax that the IRS believes he owes. If plaintiff fails to submit a supplement by this deadline, I will dismiss the case for lack of subject matter jurisdiction.

#### ORDER

IT IS ORDERED that plaintiff Mark Woodard has until March 18, 2010 to file a supplement to his amended complaint indicating whether he has fully paid the taxes the IRS

believes he owes. If plaintiff fails to submit a supplement by this deadline, I will dismiss the case for lack of subject matter jurisdiction.

Entered this 25<sup>th</sup> day of February, 2010.

BY THE COURT:

/s/

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BARBARA B. CRABB  
District Judge